

FUNDING OF SCHOOLS

2007/2008

SCHOOL YEAR

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INTRODUCTION

The Funding of Schools Program (FSP) is established by the provincial government in *The Public Schools Act* and in associated regulations. The FSP comprises operating and capital support for public school divisions and districts in Manitoba and is administered by the Schools' Finance Branch and the Public Schools Finance Board.

All grants calculated using eligible enrolment are based on the previous year's eligible enrolment (September 30, 2006). Grants requiring separate enrolment counts will be based on the current year's eligible enrolment (September 30, 2007).

This brief summary is intended to be an easy-to-read reference guide describing funding for the 2007/2008 school year. In cases of dispute, *The Public Schools Act* and Manitoba Regulations remain the legal references. If additional or more complete information is required the reader should refer to the legal documents.

HIGHLIGHTS

2007/2008 Funding of Schools Program

- Instructional Support has increased from \$1,866 to \$1,889 per eligible public school division pupil and from \$720 to \$729 per eligible Whiteshell School District pupil.
- The rate for Curricular Materials Support has increased from \$55 to \$60 per eligible pupil. The portion to be spent at the Manitoba Textbook Bureau remains at \$30 per pupil.
- Within the Student Services Grant, the table rates for socio-economic indicators (21% and higher) have been increased.
- The Counselling and Guidance Support rate for pupils in kindergarten to Grade 4 has increased from \$55 to \$82 per eligible pupil, the same as the rate for Grades 5 to 12 eligible pupils.
- The rates for Professional Development Support have increased from \$38 to \$39 per eligible pupil, from \$5 to \$7 for a division whose board office is between 100 and 350 kilometres from the City of Winnipeg, and from \$10 to \$12 for a division whose board office is more than 350 kilometres from the City of Winnipeg.
- A new component of Professional Development Support is introduced to support the Literacy with Information and Communication Technology (ICT) Across the Curriculum Initiative. Support is the greater of \$10 per eligible pupil in Kindergarten to Grade 8 and \$15,000 to assist divisions with the training of teachers to incorporate technology into the curriculum and reporting student outcomes to parents.
- The provincial funding allocation within the Maximum Support component of the Occupancy Support formula has been increased from \$84 million to \$85 million.
- Loaded Kilometre Support rates within transportation have been increased from \$98 to \$105 for divisions with a dispersion factor greater than or equal to 1.8, from \$118 to \$126 for divisions with a dispersion factor less than 1.8 and greater than 0.28 and from \$137 to \$151 for divisions with a dispersion factor less than or equal to 0.28.
- Support for the fourth year of English as an Additional Language eligibility has increased from \$600 to \$750. Intensive Newcomer Support has increased from \$200,000 to \$255,000.
- Funding for Building Student Success with Aboriginal Parents projects under Aboriginal Academic Achievement Support has increased from \$500,000 to \$600,000.

- The rate for the decreasing enrolment component of Enrolment Change Support is now calculated using 2007/2008 Base Support excluding Occupancy. This change aligns the rate for the decreasing enrolment component, with that of the increasing enrolment component of Enrolment Change Support.
- The Early Childhood Development Initiative rate has been increased from \$250 to \$275 per eligible kindergarten pupil and the minimum grant has been increased from \$5,000 to \$5,500.
- Equalization Support has increased by \$8.3 million in total for 2007/2008. Maximum assessment per pupil is set at \$231,700. The calculation of each school division's assessment per pupil is now based on the greater of 2006 resident pupils and the average of 2004, 2005 and 2006 resident pupils. For 2007/2008, the threshold mill rate for Additional Equalization is 23.8 mills and the provincial average assessment per pupil is \$164,266.
- An additional \$435,000 is provided in School Building (Section "D") Support for a total of \$6 million.

BASE SUPPORT

1. Instructional Support

Instructional Support is \$1,889 per eligible public school division pupil and \$729 per eligible Whiteshell School District pupil at September 30, 2006.

2. Sparsity Support

Sparsity Support is provided in recognition of the higher costs associated with sparsely populated rural and northern school divisions.

Support is provided to school divisions with a dispersion factor less than 10.

Dispersion Factor = A/B , where:

A = the eligible enrolment at September 30, 2006

B = the area of the school division (in square kilometres)

For school divisions with a dispersion factor of less than 10, support is calculated for schools that:

- (a) are in rural areas or cities and towns with less than 10,000 residents (based on 2001 Census data), and
- (b) have less than an average of 50 pupils per grade, based on September 30, 2006 eligible enrolment.

Support is the sum of:

$[(50-C) \times \$11] \times D$ for each eligible school, where:

C = the average number of pupils per grade in the school (on September 30, 2006)

D = the eligible enrolment of the school (on September 30, 2006)

For additional information, please contact Mary-Anne Slegers, Coordinator, Schools' Finance Branch at 945-3511 (e-mail: Mary-Anne.Slegers@gov.mb.ca).

3. Curricular Materials

\$60 per eligible pupil at September 30, 2006, \$30 of which must be expended through the Manitoba Textbook Bureau. Any unexpended balance of the \$30 per pupil remains as a credit at the Bureau.

For information regarding the portion expended through the Manitoba Textbook Bureau, please contact Brenda McKinney, Chief Operating Officer, Manitoba Textbook Bureau, at 483-5035 (e-mail: Brenda.McKinney@gov.mb.ca).

4. Information Technology

\$40 per eligible pupil at September 30, 2006.

5. Library Services

The lesser of:

- (a) \$92 per eligible pupil at September 30, 2006;
- (b) allowable expenditures as reported under Library/Media Centre (Program 620) on the Calculation of Allowable Expenditures Schedule in the 2007/2008 financial statements.

6. Student Services Grant

The Student Services Grant consists of a per pupil amount combined with socio-economic and children-in-care components.

Support is the lesser of:

(a) = $A + D$, where:

A = the sum of \$303 multiplied by eligible enrolment at September 30, 2006 plus September 30, 2006 eligible enrolment for each school multiplied by a rate per pupil corresponding to the Socio-Economic Indicator Rate Table that follows.

The socio-economic indicator is calculated as:

$(.75 \times B) + (.25 \times C)$, where:

B = the percentage of low income families with school-aged children in the school catchment area (based on 2001 Census data)

C = the incidence of school migrancy (2001/2002 school year)

For schools drawing enrolment from feeder schools, the migrancy factor is based on the school itself while the low income factor is based on feeder school data weighted according to the percentage of total enrolment drawn from those schools. Weighting of the low-income factor is based on September 30, 2001 total enrolment.

D = \$500 per pupil reported in eligible enrolment at September 30, 2006 as being under the care of Child and Family Services;

- (b) allowable expenditures as reported under Student Support Services (Programs 210 to 260) on the Calculation of Allowable Expenditures Schedule in the 2007/2008 financial statements. Revenues deducted in the calculation of allowable expenditures for the Student Services Grant include support for Special Needs Coordinators/Clinicians and Level II and III pupils as well as any other revenues related to Programs 210 to 260.

For additional information regarding socio-economic indicators, please contact Randy Stankewich, Statistical Analyst, Schools' Finance Branch, at 945-5073 (e-mail: Randy.Stankewich@gov.mb.ca).

Further information on the Student Services Grant will be available at http://www.edu.gov.mb.ca/k12/specedu/ssa_grant.html. For additional program information, please contact Glen Rossé, Manager, School Support Unit, Program and Student Services Branch, at 945-8816 (e-mail: Glen.Rosse@gov.mb.ca).

Socio-Economic Indicator Rate Table (Per Pupil)

% INDICATOR	PUPIL RATE		% INDICATOR	PUPIL RATE		% INDICATOR	PUPIL RATE
0%	\$0		41%	\$289		72%	\$1,224
1%-2%	\$1		42%	\$311		73%	\$1,257
3%-4%	\$2		43%	\$333		74%	\$1,290
5%-6%	\$3		44%	\$355		75%	\$1,323
7%-8%	\$4		45%	\$377		76%	\$1,356
9%-10%	\$5		46%	\$399		77%	\$1,389
11%-12%	\$6		47%	\$421		78%	\$1,422
13%-14%	\$7		48%	\$443		79%	\$1,455
15%-16%	\$8		49%	\$465		80%	\$1,488
17%-18%	\$9		50%	\$498		81%	\$1,521
19%-20%	\$10		51%	\$531		82%	\$1,554
21%	\$19		52%	\$564		83%	\$1,587
22%	\$26		53%	\$597		84%	\$1,620
23%	\$34		54%	\$630		85%	\$1,653
24%	\$42		55%	\$663		86%	\$1,686
25%	\$50		56%	\$696		87%	\$1,719
26%	\$57		57%	\$729		88%	\$1,752
27%	\$65		58%	\$762		89%	\$1,785
28%	\$73		59%	\$795		90%	\$1,818
29%	\$80		60%	\$828		91%	\$1,851
30%	\$97		61%	\$861		92%	\$1,884
31%	\$113		62%	\$894		93%	\$1,917
32%	\$130		63%	\$927		94%	\$1,950
33%	\$146		64%	\$960		95%	\$1,983
34%	\$163		65%	\$993		96%	\$2,016
35%	\$179		66%	\$1,026		97%	\$2,049
36%	\$196		67%	\$1,059		98%	\$2,082
37%	\$212		68%	\$1,092		99%	\$2,115
38%	\$229		69%	\$1,125		100%	\$2,148
39%	\$245		70%	\$1,158			
40%	\$267		71%	\$1,191			

7. Counselling and Guidance

The lesser of:

- (a) \$82 per eligible pupil in kindergarten to Grade 12 at September 30, 2006;
- (b) allowable expenditures as reported under Counselling and Guidance (Program 270) on the Calculation of Allowable Expenditures Schedule in the 2007/2008 financial statements.

8. Professional Development

The lesser of :

- (a) is the sum of A, B, and C where:

$$A = (D + E) \times F$$

$$D = \$39$$

E = \$7 for a division whose board office is between 100 and 350 kilometers from the City of Winnipeg and \$12 for a division whose board office is more than 350 kilometers from the City of Winnipeg.

$$F = \text{eligible enrolment at September 30, 2006}$$

B = support for Literacy with Information and Communication Technology (ICT) Across the Curriculum Initiative calculated as the greater of \$10 per eligible pupil in Kindergarten to Grade 8 at September 30, 2006 and \$15,000.

C = Approved Technical Vocational Initiative funding for professional development;

- (b) Allowable expenditures as reported under Professional and Staff Development (Program 630) on the Calculation of Allowable Expenditures Schedule in the 2007/2008 financial statements.

9. Occupancy

The lesser of:

- (a) Maximum Support = $[(A \times 80\%) + (B \times 20\%)] \times \$85,000,000$, where:

A = total area of active school buildings in the divisions as at June 30, 2006 (including space leased for school purposes) divided by the total area of active school buildings in the province.

B = total weighted ages of active school buildings in the division as at June 30, 2006 divided by the total weighted ages of active school buildings in the province;

(b) Occupancy Expenditures = 68% x (D + E), where:

D = 2006/2007 allowable expenditures as reported under Operations and Maintenance (Function 800) on the Calculation of Allowable Expenditures Schedule in the 2006/2007 financial statements

E = F - G, provided F is greater than G, where:

F = the average of 2004/2005 and 2005/2006 total Function 800 expenditures

G = the total 2006/2007 Function 800 expenditures

For additional information, please contact Marianne Mirecki, Program Analyst, Schools' Finance Branch, at 945-6483 (e-mail: Marianne.Mirecki@gov.mb.ca).

CATEGORICAL SUPPORT

1. Transportation

Generally, school divisions must transport resident pupils who do not reside in the same city, town or village as the designated school and have more than 1.6 kilometres to walk to the designated school. Regardless of distance, or whether or not the pupil resides in a city, town or village, divisions are also obligated to transport resident pupils attending the designated school who:

- have impaired mobility, and/or
- are unable to walk to school safely due to a learning disability or physical handicap, and/or
- is a level II or III pupil.

Where a division is required but unable to provide transportation, an allowance in-lieu of transportation must be provided. Divisions may transport pupils in cities, town and villages, or provide an allowance in-lieu of transportation, but are not obligated to do so.

Transportation funding is provided where divisions are obligated to transport or provide an allowance in-lieu of transportation. Transportation funding is also provided for a number of circumstances under which divisions may choose to provide transportation or an allowance in-lieu of transportation. However, pupils attending adult learning centres, home school pupils, pupils 21 years of age or older at December 31st and pupils who have completed a high school diploma are not eligible for transportation support.

Section 2 of the *Public Schools Enrolment and Categorical Grants Reporting* booklet, provides further information with respect to transportation support (available on the Internet at http://www.edu.gov.mb.ca/k12/finance/enrol_reporting/index.html). Please also refer to Appendix B, Schools of Choice and Transportation Funding regarding transportation support for pupils exercising choice. Sections 43 to 47 of *The Public*

Schools Act and Section 11 of the *Funding of Schools Program Regulation* should be consulted for complete requirements with respect to transportation obligation and funding criteria.

Designated School:

Designated school means the school designated by the school board as the school within the division where the pupil resides that has space and offers the appropriate education required by the pupil. School boards also have the authority to designate out-of-division schools attended by a resident pupil for a program not offered by the resident school division.

For transportation support eligibility purposes only, a school board may also designate a school based on the programming and educational requirements of a pupil in respect of special needs and approved Bilingual Heritage Language programs.

Transportation Support is the total of:

(a) Urban: \$270 per transported pupil at September 30, 2007 for

- pupils¹ enroled in Kindergarten to Grade 6 who reside in a city, town or village and are more than 1.6 kilometres from their designated school,
- pupils¹ enroled in Grades 7 to 12 who reside in a city, town or village and are more than 1.6 kilometres from a public transit stop and from their designated school, and
- pupils enroled in Kindergarten to Grade 12 who take a program not offered in their home school division if the school division attended is in the same city, town or village as the home division.

(b) Rural: \$375 per transported pupil at September 30, 2007 for

- pupils¹ enroled in Kindergarten to Grade 12 who do not reside in a city, town or village,
- pupils enroled in Kindergarten to Grade 12 who do not reside in the same city, town or village as the designated school within the home school division,
- pupils enroled in Kindergarten to Grade 12 who take a program not offered in the pupil's home school division if the school division attended is not in the same city, town or village as the home division, and

¹ Includes Independent school pupils transported by the school division under a shared services agreement.

- (c) Special Class/Physically Handicapped: \$460 per transported pupil¹ at September 30, 2007 who is unable to walk safely to school and
- is a Level II or Level III pupil, or
 - has a learning disability, or
 - has a physical handicap.

- (d) DSFM: \$375 per transported pupil at September 30, 2007 for those pupils who must cross divisional boundaries to reach school.

- (e) Special:

- \$2,675 per pupil with impaired mobility requiring transportation on a specially equipped school bus or vehicle used to transport disabled passengers under the authority of the Taxicab Board. Included are vehicles that meet CSA-D409 or modified CSA-D409 standards (Motor Vehicles for the Transportation of Persons with Physical Disabilities).

Please note that vans with a lift or ramp and a 4-point wheelchair tie-down system that do not meet CSA-D409 or modified CSA-D409 standards are not eligible.

Support is determined based on the number of eligible pupils on September 30, 2007 and is, thereafter, adjusted to ensure that additional pupils identified throughout the school year receive funding.

- \$5 per eligible pupil at September 30, 2006.
- (f) Loaded Kilometre Support is calculated by multiplying each loaded kilometre on an approved school bus route on September 30, 2007 by a rate based on the following dispersion factors:

greater than or equal to 1.8	\$105.00
less than 1.8 and greater than 0.28	\$126.00
less than or equal to 0.28	\$151.00

The dispersion factor is A/B

A = the eligible enrolment at September 30, 2006

B = the area of the school division (in square kilometres)

- (g) Rural Loaded Kilometre Support: \$23.50 for each loaded kilometre on an approved rural school bus route on September 30, 2007.
- (h) Bus Grant: \$3,500 per bus on approved rural routes at September 30, 2007.
- (i) Safety Grant: \$5 per eligible Kindergarten to Grade 6 pupil at September 30, 2006.

For additional information regarding transportation funding, please contact Randy Stankewich, Statistical Analyst, Schools' Finance Branch, at 945-5073 (e-mail: Randy.Stankewich@gov.mb.ca).

For information regarding school bus operations, including preventative maintenance, driver and ridership training, and school bus specifications, please contact Chuck Beaudry, Senior Field Officer, Pupil Transportation Unit, at 945-6898 (e-mail: Chuck.Beaudry@gov.mb.ca).

2. Board and Room

The lesser of:

- (a) \$480 per pupil for each month the pupil lives away from his or her residence to take a program not offered in the pupil's home school if the one-way distance from the pupil's residence to the school attended is 80 kilometres or more,
- (b) the actual cost of board and room, transportation and sundry living expenses.

In (a) support is determined based on the number of eligible pupils enrolled on September 30, 2007 and is, thereafter, adjusted to ensure that additional pupils identified throughout the school year receive funding. Pupils claimed for board and room support cannot be claimed for transportation support.

For additional information, please contact Randy Stankewich, Statistical Analyst, Schools' Finance Branch, at 945-5073 (e-mail: Randy.Stankewich@gov.mb.ca).

3. Special Needs

The total of:

- (a) Coordinator/Clinician support based on the lesser of maximum support and 2007/2008 allowable expenditures for salaries, allowances and benefits, professional service fees, and travel and meetings for qualified clinicians and up to one qualified special education coordinator. Further information regarding eligible and allowable expenditures is available in the *Guide for the Completion of Allowable Expenditures* in the FRAME budget and financial statement files provided to divisions by Schools' Finance Branch.

Maximum support is calculated as:

$(A + B) \times C$, where:

A = \$70 for divisions south of the 53rd parallel and \$95 for Frontier School Division and divisions/districts north of the 53rd parallel

B = sparsity rate (5 pupils per square km – C/D) x \$6, where:

C = eligible enrolment at September 30, 2006
D = the area of the school division (in square kilometres)

- (b) Level II support based on \$8,780 for each specific pupil who is severely multi-handicapped, severely psychotic, deaf or hard of hearing, severely visually impaired, or very severely emotionally or behaviourally disordered, or has a diagnosis of a moderate Autism Spectrum Disorder.
- (c) Level III support based on \$19,530 for each specific pupil who is profoundly multi-handicapped, profoundly deaf, blind, profoundly emotionally or behaviourally disordered, or has a diagnosis of a severe to profound Autism Spectrum Disorder.

In (b) and (c) support is determined based on the number of eligible pupils enrolled on September 30, 2007 and is, thereafter, adjusted to ensure that additional pupils identified throughout the school year receive funding.

Information regarding Student Services/Special Education is available at <http://www.edu.gov.mb.ca/k12/speccedu/index.html>. For additional program information, related to Level II and III support, please contact Mark Robertson at 945-8358 (e-mail: Mark.Robertson@gov.mb.ca) or Tim Thorne at 945-1732 (e-mail: Timothy.Thorne-Tjomsland@gov.mb.ca), School Support Unit, Program and Student Services Branch. For information regarding allowable expenditures, please contact Lyndonna Schilling, FRAME Accountant, Schools' Finance Branch, at 945-4645 (e-mail: Lyndonna.Schilling@gov.mb.ca).

4. Senior Years Technology Education

Based on 2007/2008 data, the total of:

- (a) \$165 per pupil per Category I unit credit,
- (b) \$55 per pupil per Category II unit credit, and
- (c) \$5,500 per approved Senior Years Technology Education program (Vocational/Business and Marketing).

Information regarding Senior Years Technology Education is available at <http://www.edu.gov.mb.ca/k12/cur/teched/index.html>. For additional program information, please contact Ken Nimchuk, Consultant, Technology Education, Instruction, Curriculum and Assessment Branch, at 945-7947 (e-mail: Ken.Nimchuk@gov.mb.ca).

5. English as an Additional Language

English as an Additional Language (EAL) Support is available for pupils with limited proficiency in the English language who are receiving EAL curriculum, instruction and

related services on September 30, 2007. Funding is provided for a maximum of four consecutive years.

Support rates per eligible F.T.E. pupil receiving EAL support are \$775 for the first year of eligibility and \$750 per year for the next 3 consecutive years of eligibility.

A separate document will be provided regarding the specific details of the program and financial reporting requirements for the grant.

\$255,000 in Intensive Newcomer Support is available to provide EAL resources for refugee/war affected students of which:

- (a) \$230,000 in funding is provided for project applications received and approved in May 2007 to support innovative and specialized EAL, literacy and academic programming for students that have refugee/war-affected backgrounds; and
- (b) \$25,000 is available for application based contingency grants for school divisions experiencing high numbers of late enrolment EAL learners with disrupted learning/low literacy backgrounds.

Further information regarding English as an Additional Language is available at: <http://www.edu.gov.mb.ca/k12/cur/diversity/eal/index.html>. For additional program information, please contact Diana Turner, Consultant, Instruction, Curriculum and Assessment Branch, at 945-7148 (e-mail: Diana.Turner@gov.mb.ca).

6. Aboriginal Academic Achievement

The Aboriginal Academic Achievement Grant is provided to assist school divisions/districts with current programming or the implementation of new programs that target academic success for Aboriginal students.

Support is calculated as:

$\$6,000,000 \times (A/B)$, where:

A= the number of Aboriginal families with children in the school division

B= the number of Aboriginal families with children in the province (based on 2001 Census data).

Divisions are required to submit an expenditures report related to the grant for the 2007/2008 school year by October 31, 2008. Unexpended grant amounts from 2007/2008, if any, will be applied as a reduction to the funding allocation calculated for 2008/2009.

Note that unexpended grant amounts from 2006/2007, if any, will be applied as a reduction to the funding allocation calculated for 2007/2008.

A separate document will be provided regarding the specific details of the program and financial reporting requirements for the grant.

Further information regarding Aboriginal Academic Achievement is available at <http://www.edu.gov.mb.ca/k12/sdds/index.html>. For additional program information, please contact Audrey North, Consultant, School Support Unit at 945-6830 (e-mail: Audrey.North@gov.mb.ca) Program and Student Services Branch.

Building Student Success with Aboriginal Parents (BSSAP) project funding (\$500,000) will continue in 2007/2008 for projects that were approved as of 2006/2007. Divisions with approved 2006/2007 BSSAP projects must submit their Project Plan and Financial Report by May 1, 2007 to confirm 2007/2008 funding. In addition, \$100,000 will be available for project enhancement and/or intake of additional projects with details to follow. Please contact Helen Robinson-Settee, Director, Aboriginal Directorate at 945-4763 (e-mail: Helen.Settee@gov.mb.ca) for further information regarding BSSAP.

7. Heritage Language

Based on September 30, 2007 enrolment, the total of:

(a) Bilingual

38% to 50% of time (K to 12)	- F.T.E. pupils x \$225
Less than 38% (Grades 1 to 12)	- F.T.E. pupils x \$90

Kindergarten pupils receiving less than 38% of instruction time in heritage language bilingual programming are not eligible for funding.

(b) Enhanced heritage language courses

Grades 7 to 12	- F.T.E. pupils x \$90 x number of courses
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Enhanced heritage language courses are courses in which a heritage language is used as the language of instruction for a subject area.

(c) Language of Study

Grades 1 to 3	- F.T.E. pupils x \$45
Grades 4 to 12	- F.T.E. pupils x \$90

To receive funding for Language of Study programs, pupils must receive instruction in a heritage language for at least 120 minutes in a six-day cycle.

Further information regarding Heritage Languages is available at: <http://www.edu.gov.mb.ca/k12/cur/languages/index.html>. For additional program

information, please contact Tony Tavares, Consultant, Instruction, Curriculum and Assessment Branch at 945-6879 (e-mail: Tony.Tavares@gov.mb.ca).

8. French Language Programs/Instruction

Funding is provided to facilitate the continued implementation of French-language education programming in Manitoba. Grants are calculated on the basis of September 30, 2007 enrolment and other related data. Please refer to the document entitled *Grants for French-language education (Français, French Immersion and Basic French) September 2007* (available at: <http://www.edu.gov.mb.ca/k12/finance/schfund/frgrants.html>) for complete details regarding the policies, program requirements and calculations for these grants.

Support is the sum of funding for French Language Programs/Instruction, where:

Français – French as a first language (FL1) And Immersion – French as a second language (FL2-I)	
Kindergarten to Grade 8	Grades 9 to 12
\$225 x F.T.E.	\$42.20 per pupil
F.T.E. is the percentage of time taught in French divided by 75% (to a maximum result of 1.25 F.T.E.) multiplied by the number of pupils.	For each credit course taught in French, the number of pupils in the course is multiplied by \$42.20.

Early Start French and Basic French (FL2-B)		
Early Start French	Basic French	
K to Grade 3	Grades 4 to 6	Grades 7 to 8
	Grades 9 to 12	
	\$90 x F.T.E. where the % of time taught in French is greater than or equal to 11.0% to a maximum of 13.3%	\$45 x F.T.E. where the % of time taught in French is less than 11.0%
F.T.E. is the percentage of time taught in French multiplied by the number of pupils.		

Intensive French
Grades 5 to 8 \$225 x F.T.E. where the % of time taught in French is greater than or equal to 60% to a maximum of 80% in the first half of the school year and is less than or equal to 20% to a minimum of 10% in the second half of the school year. F.T.E. is the weighted percentage of time taught in French, over two semesters, multiplied by the number of pupils.

For additional program information, please contact Marcel Bilodeau, Direction des services de soutien en éducation (Educational Support Services) at 945-6918 (e-mail: Marcel.Bilodeau@gov.mb.ca).

Divisions are required to submit an expenditure report related to the Basic French grant for the 2007/2008 school year by October 31, 2008.

A separate document will be provided regarding the specific details of the program and financial reporting requirements for the grant.

9. Small Schools

Small Schools support is calculated for eligible schools in rural school divisions and schools in rural parts of the D.S.F.M. Support is calculated as the lesser of the cost of small schools programming and the total of (a), (b), and (c), provided that the F.T.E. enrolment of those grades that qualify for support is greater than 15% of the school's total enrolment.

(a) If the average F.T.E. pupils per elementary grade (K-8) are:

less than 15	\$20 per elementary pupil;
15 or more but less than 18	\$10 per elementary pupil;
18 or more but less than 21	\$5 per elementary pupil.

(b) If the average F.T.E. pupils per secondary grade (9 to 12) are:

less than 50	\$70 per secondary pupil;
50 or more but less than 53	\$35 per secondary pupil;
53 or more but less than 56	\$17.50 per secondary pupil.

(c) If the school qualifies for support under (a) or (b), an amount of \$3,300.

For the purpose of Small Schools' support, F.T.E. enrolment is total enrolment at September 30, 2006 excluding Nursery pupils, 50% Kindergarten pupils and, for adults, the percentage of time not eligible for funding.

In the case of a new school, F.T.E. enrolment at September 30, 2007 is used in the above calculation.

The grant is to be expended by the school division to meet the additional needs of small schools. It is not necessary to expend the grant in a specific school.

For information regarding the criteria used to designate a facility as a 'school', please contact David Yeo, Director, Education Administration Services, at 945-8664 (e-mail: David.Yeo@gov.mb.ca).

10. Enrolment Change Support

Support is the greater of:

(a) For school divisions with a decrease in eligible enrolment from September 30, 2005 to September 30, 2006, support is:

$$(A - B) \times D$$

- (b) For school divisions/districts with an increase in eligible enrolment from September 30, 2006 to September 30, 2007, support is:

$(C - B) \times D$, where:

- A = Eligible enrolment at September 30, 2005
B = Eligible enrolment at September 30, 2006
C = Eligible enrolment at September 30, 2007
D = 2007/2008 Base Support (excluding Occupancy) $\div$ B

For additional information, please contact Marianne Mirecki, Program Analyst, Schools' Finance Branch, at 945-6483 (e-mail: Marianne.Mirecki@gov.mb.ca).

11. Northern Allowance

For Frontier School Division and school divisions/districts that lie north of the 53rd parallel, \$550 per eligible pupil at September 30, 2006.

For additional information, please contact Marianne Mirecki, Program Analyst, Schools' Finance Branch, at 945-6483 (e-mail: Marianne.Mirecki@gov.mb.ca).

12. Early Childhood Development Initiative

The Early Childhood Development (ECD) Initiative is provided to assist school divisions in their efforts to provide intersectoral services for pre-schoolers (birth to age 5) to increase readiness for school. ECD is designed to support school divisions/districts in responding to their local needs and priorities and to provide programs in partnership with parents, the community, and Healthy Child Manitoba, that facilitate pre-schoolers' readiness to learn prior to school entry. **The ECD Initiative may not be used to fund nursery school or day care programs.**

Support is calculated based on the greater of \$275 per eligible kindergarten pupil at September 30, 2006 and \$5,500.

Divisions are required to submit an expenditures report related to the grant for the 2007/2008 school year by October 31, 2008. Unexpended grant amounts from 2007/2008, if any, will be applied as a reduction to the funding allocation calculated for 2008/2009.

Note that unexpended grant amounts from 2006/2007, if any, will be applied as a reduction to the funding allocation calculated for 2007/2008.

A separate document will be provided regarding the specific details of the program and financial reporting requirements for the grant.

Further information regarding the Early Childhood Development Initiative is available at <http://www.edu.gov.mb.ca/k12/sdds/index.html>. For additional program information, please contact Marilyn Robinson, Consultant, School Support Unit, Program and Student Services Branch, at 945-6875 (e-mail: Marilyn.Robinson@gov.mb.ca).

13. Early Literacy Intervention

Funding is to assist divisions to implement early literacy intervention programs (e.g., Reading Recovery™) that have clearly demonstrated success in increasing the literacy proficiency of the lowest achieving pupils in Grade 1.

\$6.2 million of funding is available to support the current levels of implementation of Early Literacy Intervention Programs and expansion of these programs. Funding also may be used for new programs that have the potential to demonstrate success in increasing the literacy proficiency of Grade 1 students.

Divisions are required to submit an expenditures report related to the grant for the 2007/2008 school year by October 31, 2008. Unexpended grant amounts from 2007/2008, if any, will be applied as a reduction to the funding allocation calculated for 2008/2009.

Note that unexpended grant amounts from 2006/2007, if any, will be applied as a reduction to the funding allocation calculated for 2007/2008.

A separate document will be provided regarding the specific details of the program and financial reporting requirements for the grant.

Further information regarding the Early Literacy Intervention Initiative is available at <http://www.edu.gov.mb.ca/k12/sdds/index.html>. For additional program information, please contact Allyson Matczuk, Consultant, School Support Unit, Program and Student Services Branch, at 945-4687 (e-mail: Allyson@Matczuk@gov.mb.ca).

14. Early Numeracy

Funding is provided to assist divisions with the design and implementation of early numeracy programming that will increase the mathematical proficiency of all Kindergarten to Grade 4 students, with an emphasis on low-achieving students in early years. Funding is calculated as \$15 per eligible pupil in Kindergarten to Grade 4 at September 30, 2006.

Divisions are required to submit an expenditures report related to the grant for the 2007/2008 school year by October 31, 2008. Unexpended grant amounts from 2007/2008, if any, will be applied as a reduction to the funding allocation calculated for 2008/2009.

Note that unexpended grant amounts from 2006/2007, if any, will be applied as a reduction to the funding allocation calculated for 2007/2008.

A separate document will be provided regarding the specific details of the program and financial reporting requirements for the grant.

For additional program information, please contact Heather Anderson, Consultant for Mathematics, Instruction, Curriculum and Assessment Branch, at 945-4608 (e-mail: Heather.Anderson@gov.mb.ca).

15. Experiential Learning

Experiential Learning support is provided to assist divisions with initiatives that strengthen the engagement and connection of middle year's students to school through experiential learning opportunities. Funding is calculated as \$10 per eligible pupil in Grades 5 to 8 at September 30, 2006.

Divisions are required to submit an expenditures report related to the grant for the 2007/2008 school year by October 31, 2008. Unexpended grant amounts from 2007/2008, if any, will be applied as a reduction to the funding allocation calculated for 2008/2009.

Note that unexpended grant amounts from 2006/2007, if any, will be applied as a reduction to the funding allocation calculated for 2007/2008.

A separate document will be provided regarding the specific details of the program and financial reporting requirements for the grant.

For additional program information, please contact Cindy Tinsley, Consultant for Middle Years, Instruction, Curriculum and Assessment Branch, at 945-5886 (e-mail: Cindy.Tinsley@gov.mb.ca).

EQUALIZATION SUPPORT

Equalization is provided to recognize the varying ability of school divisions to meet the cost of unsupported program requirements through the property tax base of the school division. Equalization Support has two components - Equalization and Additional Equalization and is based on previous year expenditure and revenue levels.

Whiteshell School District is not eligible for Equalization Support.

Equalization

Equalization = $A \times 50\% \times E$, where:

$$A = 2006/2007 \text{ unsupported expenditures} = B - C - D, \text{ where:}$$

B = total operating expenditures excluding Functions 300 and 400, but including total Adjustments to Expenditures per Appendix A, plus bus depreciation in the 2006/2007 financial statements.

C = sum of Other Program Support, Other Provincial Government Revenue (excluding the Education Property Tax Credit) and allocated Non-Provincial Sources (per Appendices A and B) but excluding revenues allocated to Functions 300 and 400 (per the Calculation of Allowable Expenditures Schedule) in the 2006/2007 financial statements.

D = 2006/2007 Base Support and Categorical Support.

E = equalization factor = $[1 - (F \div 231,700)]$, where:

F = 2007 prorated total school assessment (including equivalent mining assessment) divided by the greater of September 30, 2006 resident pupils and the average of September 30, 2004, September 30, 2005 and September 30, 2006 resident pupils.

Resident pupils for September 30, 2004, is the total number of resident pupils under age 21, as of December 31st, reported in eligible enrolment. Effective September 30, 2005, pupils under age 21, as of December 31st, with diplomas are excluded from the resident pupil count.

2007 Prorated Total School Assessment (for provincial funding purposes)

- Total school assessment in school divisions whose boundaries overlap with the Division scolaire franco-manitobaine (DSFM) has been prorated on the basis of non-DSFM resident pupils at September 30, 2006.
- Total school assessment in the DSFM is assessment in school divisions whose boundaries overlap with the DSFM prorated for resident DSFM pupils at September 30, 2006.
- Total school assessment is used for all other school divisions/districts.

Equivalent Mining Assessment

In divisions with mining revenue (Flin Flon, Frontier, Mystery Lake), the equivalent mining assessment is:

A/B, where:

A = Mining revenue, which for Flin Flon is determined by dividing the special basic expenditures by the total basic expenditures and multiplying the result

by the total mining revenue in the 2006 municipal budget, and for Frontier and Mystery Lake is the amount recorded as mining revenue in the 2006/2007 financial statements.

B = School Year Mill rate determined by dividing the 2006/2007 Special Requirement, plus mining revenue for Frontier and Mystery Lake, less 2006/2007 net current year surplus/(deficit) in the 2006/2007 financial statements by the 2006 total school assessment.

Additional Equalization

Note: The amount of Additional Equalization is set and will not be adjusted for more current information.

Additional Equalization is provided to assist school divisions or districts that have both higher than average tax effort and lower than average assessment per pupil.

Support is the lesser of (a) or (b):

(a) Maximum support = $(\text{Tax effort} - 23.8 \text{ mills}) \times A \div 1000$

Tax effort = $(B - C - D) \div A \times 1,000$, where:

A = 2007 prorated total school assessment including mining revenue

B = 2006/2007 unsupported expenditures used to calculate 2007/2008 Equalization

C = 2007/2008 Equalization

D = Mining Revenues used to calculate 2007/2008 Equalization

(b) Formula support = $(\$164,266 - E) \times F \times 23.8 \text{ mills} \div 1000 \times 50\%$, where:

E = 2007 assessment per resident pupil used in the calculation of 2007/2008 Equalization

F = the greater of September 30, 2006 resident pupils and the average of September 30, 2004, September 30, 2005 and September 30, 2006 resident pupils.

As a transition measure for 2007/2008, any reduction in Additional Equalization between 2006/2007 and 2007/2008 levels is offset by additional funding equivalent to 33% of the reduction.

AMALGAMATED SCHOOL DIVISION GUARANTEE

The Amalgamated School Division Guarantee is being phased out over a period of up to six years, which commenced in 2005/2006.

CAPITAL SUPPORT

Capital Support for:

- (a) school construction (debt servicing)
- (b) Technology Education Equipment Replacement
- (c) Technical Vocational Initiative-Equipment Upgrade (total provincial funding of \$600,000)
- (d) minor capital projects and debenture round-off payments
- (e) School Buildings Support for Section "D" Capital Projects under the Capital Support Program for 2007/2008.

School Buildings Support is determined for each division as:

$(A/B + C/D)/2 \times \$6,000,000$, where:

A = sum of weighted ages of active school buildings in the division as at June 30, 2006

B = sum of weighted ages of active school buildings in the Province as at June 30, 2006

C = sum of areas of active school buildings in the division as at June 30, 2006 (excluding leased space)

D = sum of areas of active school buildings in the Province as at June 30, 2006 (excluding leased space)

For additional information regarding support for technology education equipment, please contact Ken Nimchuk, Consultant, Technology Education, Instruction, Curriculum and Assessment Branch, at 945-7947 (e-mail: Ken.Nimchuk@gov.mb.ca).

For additional information regarding all other capital support, please contact Rick Dedi, Executive Director, Public Schools Finance Board, at 945-6907 (e-mail: Rick.Dedi@gov.mb.ca).

OTHER SUPPORT/REVENUE FROM THE DEPARTMENT OF EDUCATION, CITIZENSHIP AND YOUTH

The Department of Education, Citizenship and Youth also provides other support/revenue towards the operating costs of school divisions. This support/revenue includes grants such as Shared Services, Special Needs (e.g. Autistic programs), Institutional Programs, Nursing Supports (URIS), New Schools, Red River Technical Vocational Area Coordinator, Community Schools, Healthy Schools, General Support Grant, Technical Vocational Initiative (Demonstration Projects), Class Size and Education for Sustainable Development.

OTHER REVENUE

School divisions receive revenue from a variety of other sources including, but not limited to, the Government of Canada, First Nations Bands and Other School Divisions.

SPECIAL REQUIREMENT

The difference between expenditures and revenues for 2007/2008 for each school division is made up by the special requirement.

SPECIAL LEVY

A portion of the 2006/2007 special requirement and of the 2007/2008 special requirement comprises the 2007 Special Levy.

A minimum of 40% of the 2007/2008 special requirement must be raised by the 2007 Special Levy.

The Special Levy is raised on the assessed property within each school division. The Special Levy mill rates, therefore, vary throughout the Province.

APPENDIX A

Special Levy and the Division scolaire franco-manitobaine (DSFM)

The boundaries of the DSFM encompass a total of 27 school divisions, either in whole or in part. The school divisions are:

Border Land	Mountain View	River East Transcona
Brandon	Mystery Lake	Rolling River
Fort la Bosse	Park West	St. James-Assiniboia
Hanover	Pembina Trails	Seine River
Interlake	Pine Creek	Seven Oaks
Kelsey	Portage la Prairie	Southwest Horizon
Lakeshore	Prairie Rose	Sunrise
Louis Riel	Prairie Spirit	Turtle River
Lord Selkirk	Red River Valley	Winnipeg

Pupils residing within DSFM boundaries and attending DSFM schools are residents of the DSFM. Therefore, under section 21.34 of *The Public Schools Act*, school divisions shall pay Special Levy to the DSFM on their behalf.

The DSFM Special Levy is determined by dividing the Special Levy of the school division by the number of resident pupils under the age of 21 without diplomas attending public schools (excluding DSFM schools) and multiplying by the number of resident pupils under the age of 21 without diplomas attending the DSFM. This amount, collected with the Special Levy of the division, is remitted to the DSFM in accordance with the *Education Support Levy and Special Levy Regulation*, Manitoba Regulation 371/88.

APPENDIX B

Schools of Choice and Transportation Funding

Schools of Choice gives parents and pupils the ability to choose and attend a school other than the one designated by the home school division. With respect to eligibility for transportation support when exercising choice, the designated school is generally the closest school that has space and offers the appropriate education required by the student, as determined by the board, and is accessible via an approved school bus route.

Transportation support eligibility to a school of choice within the home school division:

If a pupil is eligible for transportation to his/her designated school, then the school division may provide transportation to the school of choice on an existing bus route if the school of choice is more than 1.6 km from the pupil's place of residence. If transportation is provided the school division may claim a transported pupil grant from the Department.

Transportation support eligibility to a school of choice outside of the home school division:

Transportation support is not generally provided for transportation to a school of choice outside of the home school division. Pupils attending a school of choice outside of the home school division are only eligible for transportation support if they do not live in the same community as their designated school, live closer by road route to the out of division school of choice than to the designated school, have more than 1.6 kilometres to walk to the school of choice and would have been eligible for transportation support to their designated school.

In such situations:

- a) either the receiving division or sending division may transport an eligible pupil and if it does so may claim a transported pupil grant from the Department, or
- b) if the sending division chooses not to transport an eligible pupil, they may provide a grant-in-lieu to the parent or pupil and if it does so may claim a transported pupil grant from the Department, or
- c) if both the receiving and sending rural divisions choose not to transport an eligible pupil, and the sending rural division also chooses not to provide a grant-in-lieu, then the parent or pupil will be entitled to a grant-in-lieu paid by the receiving division, who may claim a transported pupil grant from the Department.

Details and further information regarding Schools of Choice is available at <http://www.edu.gov.mb.ca/k12/schools/choice/>.

APPENDIX C

Funding to a High School Diploma Plus 4 Approved Credits

The following policy applies to pupils attending regular high schools.

- i) Pupils under 21 years of age, as of December 31st, who have not completed a high school diploma:
 - are counted as full time irrespective of the number of credits taken
 - cannot be charged a tuition fee
 - if not a resident of the division, transfer or residual fees apply
- ii) Pupils under 21 years of age, as of December 31st, who have completed a high school diploma:
 - are funded on a prorated basis, including Level II or Level III special needs support, according to the number of approved courses being taken up to a maximum of four credits beyond the number of credits taken by the end of the school year in which graduation occurs
 - are not eligible for transportation or room and board support
 - if a resident of the school division, can be charged a tuition fee for approved courses that are not funded but not for courses that are funded
 - if not a resident of the school division, can be charged a tuition fee for all courses taken
 - no transfer or residual fees apply
- iii) Pupils 21 years of age or older as of December 31st, regardless of whether they have a high school diploma or not:
 - are funded on a prorated basis according to the number of approved courses being taken up to a maximum of four credits beyond the number required for graduation
 - are not eligible for transportation or room and board support
 - are not eligible for Level II or Level III special needs support
 - can be charged a tuition fee for all courses taken whether a resident or not
 - no transfer or residual fees apply

Please note: (i) high school diploma refers to a diploma issued by a high school and approved by the school division and (ii) the *Subject Table Handbook* and the *Subject Table Handbook Technology Education* list approved courses that can be used as credit towards a high school diploma.

Classes Beyond the Normal School Day

Funding is provided for Kindergarten to Grade 12 pupils attending classes for approved courses that are offered by a school after normal school hours. Courses must be eligible for credit and taught by certified teachers. Funding is calculated according to the percentage of time attending, up to the maximum number of approved courses allowed. Pupils under 21 years of age at December 31st who are attending day classes and have not completed a high school diploma will already have been counted as a full time pupil in the eligible enrolment of the school division and should not be included here.

Home School Pupils

School divisions may include in their eligible enrolment, according to the percentage of time attending, home school pupils who attend approved courses taught by certified teachers.

APPENDIX D

Transportation Rates

Operating Support Rates

Type of Support	Rate
Urban	\$195 per pupil
Rural	\$345 per pupil
Special Class/Physically Handicapped	\$345 per pupil
Special: (i) Pupils requiring specially equipped vehicles (ii) K - 12 eligible enrolment	\$2,000 per pupil \$5 per pupil
Loaded Kilometres where dispersion factor is: (i) greater than or equal to 1.8 (ii) less than 1.8 and greater than 0.28 (iii) less than or equal to 0.28	\$105.00 per loaded kilometre \$126.00 per loaded kilometre \$151.00 per loaded kilometre
Safety Grant: K - 6 eligible enrolment	\$5 per pupil

Vehicle Support Rates

Type of Support	Rate
Urban	\$75 per pupil
Rural	\$30 per pupil
Special Class/Physically Handicapped	\$115 per pupil
Special: Pupils requiring specially equipped vehicles	\$675 per pupil
Loaded Kilometres (rural routes)	\$23.50 per loaded kilometre
Bus Grant (buses on approved rural routes)	\$3,500 per bus



